

Message Text

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ACTION EB-08

INFO OCT-01 EUR-12 ISO-00 AID-05 CIAE-00 COME-00 FRB-01

INR-07 NSAE-00 USIA-15 TRSE-00 XMB-04 OPIC-06 SP-02

CIEP-02 LAB-04 SIL-01 OMB-01 PA-02 PRS-01 /072 W

-----161548Z 064938 /53

R 161524Z FEB 77

FM AMEMBASSY VALLETTA

TO SECSTATE WASHDC 7232

INFO AMEMBASSY VIENNA

UNCLAS VALLETTA 0199

E.O. 11652: N/A

TAGS: EFIN, AU, MT

SUBJECT: MALTA/AUSTRIA INITIAL DOUBLE TAXATION AGREEMENT.

1. ON FEBRUARY 9 JOSEPH ABELA, GOM MINISTER OF FINANCE AND DR. ALFRED PHILIPP OF THE AUSTRIAN MINISTRY OF FINANCE INITIALLED IN VALLETTA A DRAFT AGREEMENT FOR THE AVOIDANCE OF DOUBLE TAXATION BETWEEN THE TWO COUNTRIES.

2. THE AGREEMENT WITH AUSTRIA IS THE FIFTEENTH IN A SERIES OF AGREEMENTS INITIALLED SINCE 1973 BY THE MALTESE LABOR GOVERNMENT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PROTECTION OF INVESTMENTS. ACCORDING TO A MINISTRY SPOKESMAN, THESE AGREEMENTS ARE IN CONFORMITY WITH THE GOM'S POLICY OF ENCOURAGING FOREIGN INVESTMENT IN MALTA.

3. THE EMBASSY WILL POUCH A COPY OF THE MALTESE/AUSTRIAN DRAFT AGREEMENT WHEN IT BECOMES AVAILABLE.

COMMENT: NEGOTIATIONS BETWEEN THE GOM AND THE U.S. TO CONCLUDE A DOUBLE TAXATION AGREEMENT HAVE BEEN STYMIED SINCE 1974 DUE TO MALTESE INSISTENCE ON INCORPORATING INTO THE AGREEMENT A TAX SPARING CREDIT PROVISION SIMILAR TO THAT CONTAINED IN THE ABOVE CITED AGREEMENTS, A PROVISION UNCLASSIFIED

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WHICH THE EMBASSY UNDERSTANDS IS OPPOSED BY THE U.S. SENATE. THE DEPARTMENT'S COMMENTS ON THE POSSIBILITY OF SOLVING THIS PROBLEM WOULD BE APPRECIATED. FOREIGN SECRETARY ABELA ASKED AMBASSADOR FOR STATUS REPORT FEBRUARY 15. LAINGEN

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
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Concepts: AGREEMENTS, TAXES
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Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
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Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Enclosure: n/a
Executive Order: N/A
Errors: N/A
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From: VALLETTA
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Original Handling Restrictions: n/a
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SAS ID: 3302480
Secure: OPEN
Status: NATIVE
Subject: MALTA/AUSTRIA INITIAL DOUBLE TAXATION AGREEMENT.
TAGS: EFIN, AU, MT
To: STATE
Type: TE
vdkgvwkey: odhc://SAS/SAS.dbo.SAS_Docs/67daa1c5-c288-dd11-92da-001cc4696bcc
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